



3014 (02-02-05)

ANNUAL REPORT

OF

Name: ELLSWORTH MUNICIPAL WATER UTILITY

Principal Office: 130 N. CHESTNUT STREET
ELLSWORTH, WI 54011

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ELLSWORTH MUNICIPAL WATER UTILITY**Utility Address:** 130 N. CHESTNUT STREET
ELLSWORTH, WI 54011**When was utility organized?** 6/1/1903**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS PEGGY NELSON**Title:** VILLAGE CLERK-TREASUER**Office Address:**130 N. CHESTNUT STREET
ELLSWORTH, WI 54011**Telephone:** (715) 273 - 4742**Fax Number:** (715) 273 - 6460**E-mail Address:** peggy@villageofellsworth.org

Individual or firm, if other than utility employee, preparing this report:

Name: ROBERT T GANSCHOW**Title:** SENIOR MANAGER**Office Address:** WIPFLI LLP3703 OAKWOOD HILLS PARKWAY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690**Telephone:** (715) 858 - 6642**Fax Number:** (715) 832 - 2345**E-mail Address:** rganschow@wipfli.com

President, chairman, or head of utility commission/board or committee:

Name: DICK HINES**Title:** CHAIRPERSON**Office Address:**130 N. CHESTNUT
ELLSWORTH, WI 54011**Telephone:** (715) 273 - 4742**Fax Number:** (715) 273 - 6460**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:****Office Address:** WIPFLI LLP

3703 OAKWOOD HILLS PARKWAY

P.O. BOX 690

EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6642**Fax Number:** (715) 832 - 2345**E-mail Address:** rganschow@wipfli.com**Date of most recent audit report:** 1/20/2006**Period covered by most recent audit:** JANUARY 1 TO DECEMBER 31, 2005

Names and titles of utility management including manager or superintendent:

Name: MR GERALD DEWOLFE**Title:** VILLAGE PRESIDENT**Office Address:**

130 N. CHESTNUT STREET

ELLSWORTH, WI 54011

Telephone: (715) 273 - 4742**Fax Number:** (715) 273 - 6460**E-mail Address:****Name:** MR GREG ENGESET**Title:** PUBLIC WORKS DIRECTOR**Office Address:**

130 N. CHESTNUT STREET

ELLSWORTH, WI 54011

Telephone: (715) 273 - 4742**Fax Number:** (715) 273 - 6460**E-mail Address:** greg@villageofellsworth.org

Name of utility commission/committee: WATER AND SEWER COMMITTEE

Names of members of utility commission/committee:

MR DAVID DEISS, MEMBER

MR DICK HINES, CHAIRPERSON

MR KENNY MANFRED, MEMBER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	302,480	291,099	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	148,303	167,921	2
Depreciation Expense (403)	34,859	33,926	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	49,750	46,132	5
Total Operating Expenses	232,912	247,979	
Net Operating Income	69,568	43,120	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	69,568	43,120	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	11,223	4,205	10
Miscellaneous Nonoperating Income (421)	48,396	219,558	11
Total Other Income	59,619	223,763	
Total Income	129,187	266,883	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(6,703)	(6,703)	12
Other Income Deductions (426)	22,047	19,461	13
Total Miscellaneous Income Deductions	15,344	12,758	
Income Before Interest Charges	113,843	254,125	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	212	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	0	212	
Net Income	113,843	253,913	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,698,332	2,401,821	20
Balance Transferred from Income (433)	113,843	253,913	21
Miscellaneous Credits to Surplus (434)	45,888	42,598	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,858,063	2,698,332	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	302,480		302,480	1
Total (Acct. 400):	302,480	0	302,480	
Operation and Maintenance Expense (401-402):				
Derived	148,303		148,303	2
Total (Acct. 401-402):	148,303	0	148,303	
Depreciation Expense (403):				
Derived	34,859		34,859	3
Total (Acct. 403):	34,859	0	34,859	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	49,750		49,750	5
Total (Acct. 408):	49,750	0	49,750	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	69,568	0	69,568	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

INTEREST ON BANK ACCOUNTS	10,938	0	10,938	11
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INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON SPECIAL ASSESSMENTS	285	0	285 12
Total (Acct. 419):	11,223	0	11,223
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		48,396	48,396 13
NONE	0	0	0 14
Total (Acct. 421):	0	48,396	48,396
TOTAL OTHER INCOME:	11,223	48,396	59,619

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(6,703)		(6,703) 15
NONE	0	0	0 16
Total (Acct. 425):	(6,703)	0	(6,703)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		22,047	22,047 17
NONE	0	0	0 18
Total (Acct. 426):	0	22,047	22,047
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(6,703)	22,047	15,344

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	0		0 19
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
NONE	0		0 20
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 22
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 23
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	0	0	0
NET INCOME:	87,494	26,349	113,843
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,750,298	948,034	2,698,332 25
Total (Acct. 216):	1,750,298	948,034	2,698,332
Balance Transferred from Income (433):			
Derived	87,494	26,349	113,843 26
Total (Acct. 433):	87,494	26,349	113,843
Miscellaneous Credits to Surplus (434):			
FORGIVENESS OF PROPERTY TAX EQUIVALENT	45,888	0	45,888 27
Total (Acct. 434):	45,888	0	45,888
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 28
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	0		0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,883,680	974,383	2,858,063

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	302,480	0	0	0	302,480	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	302,480	0	0	0	302,480	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	55,997	0	55,997	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	3,268	0	3,268	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	59,265	0	59,265	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1.2	1
Electric	0	2
Gas	0	3
Sewer	0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,178,765	3,097,498	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	553,905	493,737	2
Net Utility Plant	2,624,860	2,603,761	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	2,270	4,485	6
Special Funds (125)	0	0	7
Total Other Property and Investments	2,270	4,485	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	510,579	451,495	8
Temporary Cash Investments (132)	129,895	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	39,635	37,577	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	24,811	24,762	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	704,920	513,834	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	3,332,050	3,122,080	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	203,971	203,971	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	2,858,063	2,698,332	23
Total Proprietary Capital	3,062,034	2,902,303	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,259	3,046	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	14,010	11,995	33
Total Current and Accrued Liabilities	17,269	15,041	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	132,095	77,381	35
Other Deferred Credits (253)	120,652	127,355	36
Total Deferred Credits	252,747	204,736	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	3,332,050	3,122,080	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	3,097,498	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,992,029	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,166,543	0	0	0	3
Utility Plant Purchased or Sold (102)	0	0	0	0	4
Utility Plant in Process of Reclassification (103)	0	0	0	0	5
Utility Plant Leased to Others (104)	0	0	0	0	6
Property Held for Future Use (105)	0	0	0	0	7
Completed Construction not Classified (106)	0	0	0	0	8
Construction Work in Progress (107)	20,193	0	0	0	9
Utility Plant Acquisition Adjustments (108)	0	0	0	0	10
Other Utility Plant Adjustments (109)	0	0	0	0	11
Total Utility Plant	3,178,765	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	361,745	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	192,160	0	0	0	13
Total Accumulated Provision	553,905	0	0	0	
Net Utility Plant	2,624,860	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	323,624				323,624	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	34,859				34,859	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,262				3,262	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
	0				0	13
	0				0	14
	0				0	15
Total credits	38,121	0	0	0	38,121	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
	0				0	21
	0				0	22
	0				0	23
	0				0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	361,745	0	0	0	361,745	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	1.93%					28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	170,113				170,113	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	22,047				22,047	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
	0				0	13
	0				0	14
	0				0	15
Total credits	22,047	0	0	0	22,047	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
	0				0	21
	0	0			0	22
	0				0	23
	0				0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	192,160	0	0	0	192,160	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	1.93%					28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	24,811	24,762	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	24,811	24,762	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	203,971	1
Changes during year (explain):		
NONE	0	2
Balance end of year	203,971	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	49,750	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	49,750	
Taxes paid during year:		
County, state and local taxes	45,102	6
Social Security taxes	4,385	7
PSC Remainder Assessment	263	8
Other (explain):		
NONE	0	9
Total payments and other debits	49,750	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
WATERMAIN FRONTAGE ASSESSMENTS RECEIVABLE	2,270	2
Total (Acct. 124):	2,270	
Special Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	39,635	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE	0	8
Total (Acct. 142):	39,635	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
NONE	0	11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE	0	12
Total (Acct. 145):	0	
Prepayments (165):		
NONE	0	13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
NONE	0	16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	120,652	17
NONE	0	18
Total (Acct. 253):	120,652	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	1,985,587	0	0	0	1,985,587	1
Materials and Supplies	24,786	0	0	0	24,786	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation (110.1)	342,684	0	0	0	342,684	4
Customer Advances for Construction	104,738	0	0	0	104,738	5
Regulatory Liability	124,003	0	0	0	124,003	6
NONE	0	0	0	0	0	7
Average Net Rate Base	1,438,948	0	0	0	1,438,948	
Net Operating Income	69,568	0	0	0	69,568	8
Net Operating Income as a percent of						
Average Net Rate Base	4.83%	N/A	N/A	N/A	4.83%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	127,355	0	0	0	127,355	1
Add credits during year:						
NONE	0	0	0	0	0	2
Deduct charges:						
Miscellaneous Amortization (425)	6,703	0	0	0	6,703	3
Other (specify):						
NONE	0	0	0	0	0	4
Balance End of Year	120,652	0	0	0	120,652	

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	278,917	275,416	1
Total Sales of Water	278,917	275,416	
Other Operating Revenues			
Forfeited Discounts (470)	1,099	959	2
Miscellaneous Service Revenues (471)	352	396	3
Rents from Water Property (472)	18,720	11,361	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	3,392	2,967	6
Total Other Operating Revenues	23,563	15,683	
Total Operating Revenues	302,480	291,099	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	312	1,026	7
Pumping Expenses (620-625)	21,409	35,863	8
Water Treatment Expenses (630-635)	2,134	2,434	9
Transmission and Distribution Expenses (640-655)	32,765	40,339	10
Customer Accounts Expenses (901-904)	7,490	8,180	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	84,193	80,079	13
Total Operation and Maintenance Expenses	148,303	167,921	
Other Operating Expenses			
Depreciation Expense (403)	34,859	33,926	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	49,750	46,132	16
Total Other Operating Expenses	84,609	80,058	
Total Operating Expenses	232,912	247,979	
NET OPERATING INCOME	69,568	43,120	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	8	22	1
Commercial	1	16	49	2
Industrial	1	20	60	3
Total Unmetered Sales to General Customers (460)	3	44	131	
Metered Sales to General Customers (461)				
Residential	927	47,200	109,176	4
Commercial	178	22,548	37,934	5
Industrial	9	326	1,420	6
Total Metered Sales to General Customers (461)	1,114	70,074	148,530	
Private Fire Protection Service (462)	7		2,760	7
Public Fire Protection Service (463)	1		108,720	8
Other Sales to Public Authorities (464)	28	11,779	18,776	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	1,153	81,897	278,917	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	108,720	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	108,720	
Forfeited Discounts (470):		
Customer late payment charges	1,099	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	1,099	
Miscellaneous Service Revenues (471):		
SERVICE CHARGES - SHUT OFF/TURN ON	352	7
Total Miscellaneous Service Revenues (471)	352	
Rents from Water Property (472):		
TOWER RENTALS	18,720	8
Total Rents from Water Property (472)	18,720	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,396	10
Other (specify):		
SALE OF MATERIALS	708	11
HYDRANT RENTAL AND SERVICE CHARGES	288	12
Total Other Water Revenues (474)	3,392	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	312	1,026	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	0	0	4
Total Source of Supply Expenses	312	1,026	
PUMPING EXPENSES			
Operation Labor (620)	3,849	3,129	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	17,560	17,788	7
Operation Supplies and Expenses (623)	0	0	8
Maintenance of Pumping Plant (625)	0	14,946	9
Total Pumping Expenses	21,409	35,863	
WATER TREATMENT EXPENSES			
Operation Labor (630)	471	953	10
Chemicals (631)	1,663	1,297	11
Operation Supplies and Expenses (632)	0	184	12
Maintenance of Water Treatment Plant (635)	0	0	13
Total Water Treatment Expenses	2,134	2,434	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	2,000	967	14
Operation Supplies and Expenses (641)	6,295	1,187	15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,526	4,562	16
Maintenance of Mains (651)	2,954	8,077	17
Maintenance of Services (652)	8,318	12,705	18
Maintenance of Meters (653)	3,537	4,593	19
Maintenance of Hydrants (654)	5,135	8,248	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	32,765	40,339	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	3,839	4,937	22
Accounting and Collecting Labor (902)	2,827	1,817	23
Supplies and Expenses (903)	824	972	24
Uncollectible Accounts (904)	0	454	25
Total Customer Accounts Expenses	7,490	8,180	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	28,331	25,352	27
Office Supplies and Expenses (921)	4,383	4,814	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	15,279	21,411	30
Property Insurance (924)	3,686	2,934	31
Injuries and Damages (925)	0	0	32
Employee Pensions and Benefits (926)	32,514	25,568	33
Regulatory Commission Expenses (928)	0	0	34
Miscellaneous General Expenses (930)	0	0	35
Transportation Expenses (933)	0	0	36
Maintenance of General Plant (935)	0	0	37
Total Administrative and General Expenses	84,193	80,079	
Total Operation and Maintenance Expenses	148,303	167,921	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		45,888	42,598	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		786	777	2
Net property tax equivalent		45,102	41,821	
Social Security		4,385	3,973	3
PSC Remainder Assessment		263	338	4
Other (specify): NONE		0	0	5
Total tax expense		49,750	46,132	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Pierce				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.206471				3
County tax rate	mills		4.661758				4
Local tax rate	mills		6.167019				5
School tax rate	mills		9.112434				6
Voc. school tax rate	mills		1.772984				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.920666				10
Less: state credit	mills		1.063639				11
Net tax rate	mills		20.857027				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.167019				14
Combined School Tax Rate	mills		10.885418				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.052437				17
Total Tax Rate	mills		21.920666				18
Ratio of Local and School Tax to Total	dec.		0.777916				19
Total tax net of state credit	mills		20.857027				20
Net Local and School Tax Rate	mills		16.225015				21
Utility Plant, Jan. 1	\$	3,097,498	3,097,498				22
Materials & Supplies	\$	24,762	24,762				23
Subtotal	\$	3,122,260	3,122,260				24
Less: Plant Outside Limits	\$	9,200	9,200				25
Taxable Assets	\$	3,113,060	3,113,060				26
Assessment Ratio	dec.		0.908501				27
Assessed Value	\$	2,828,218	2,828,218				28
Net Local & School Rate	mills		16.225015				29
Tax Equiv. Computed for Current Year	\$	45,888	45,888				30
Tax Equivalent per 1994 PSC Report	\$	35,030					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	45,888					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	366	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	18,132	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	18,498	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	104,699	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	54,191	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	158,890	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	3,438	0	23
Total Water Treatment Plant	3,438	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	366	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	18,132	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	18,498	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	104,699	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	54,191	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	0	158,890	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	3,438	23
Total Water Treatment Plant	0	0	3,438	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	10,050	0	24
Structures and Improvements (341)	11,013	0	25
Distribution Reservoirs and Standpipes (342)	319,037	0	26
Transmission and Distribution Mains (343)	936,283	0	27
Fire Mains (344)	0	0	28
Services (345)	130,957	0	29
Meters (346)	106,583	24,074	30
Hydrants (348)	220,424	0	31
Other Transmission and Distribution Plant (349)	532	0	32
Total Transmission and Distribution Plant	1,734,879	24,074	
GENERAL PLANT			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	0	0	34
Office Furniture and Equipment (391)	10,951	0	35
Computer Equipment (391.1)	0	0	36
Transportation Equipment (392)	19,410	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	0	809	43
Miscellaneous Equipment (398)	33,080	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	63,441	809	
Total utility plant in service directly assignable	1,979,146	24,883	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	1,979,146	24,883	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	10,050	24
Structures and Improvements (341)	0	0	11,013	25
Distribution Reservoirs and Standpipes (342)	0	0	319,037	26
Transmission and Distribution Mains (343)	0	0	936,283	27
Fire Mains (344)	0	0	0	28
Services (345)	0	(12,000)	118,957	29
Meters (346)	0	0	130,657	30
Hydrants (348)	0	0	220,424	31
Other Transmission and Distribution Plant (349)	0	0	532	32
Total Transmission and Distribution Plant	0	(12,000)	1,746,953	
GENERAL PLANT				
Land and Land Rights (389)	0	0	0	33
Structures and Improvements (390)	0	0	0	34
Office Furniture and Equipment (391)	0	0	10,951	35
Computer Equipment (391.1)	0	0	0	36
Transportation Equipment (392)	0	0	19,410	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	0	39
Laboratory Equipment (395)	0	0	0	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	0	42
SCADA Equipment (397.1)	0	20,724	21,533	43
Miscellaneous Equipment (398)	0	(20,724)	12,356	44
Other Tangible Property (399)	0	0	0	45
Total General Plant	0	0	64,250	
Total utility plant in service directly assignable	0	(12,000)	1,992,029	
Common Utility Plant Allocated to Water Department	0	0	0	46
Total utility plant in service	0	(12,000)	1,992,029	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	0	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	0	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	0	0	23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	0	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	0	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	0	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	0	0	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	0	23
Total Water Treatment Plant	0	0	0	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	26
Transmission and Distribution Mains (343)	782,686	17,396	27
Fire Mains (344)	0	0	28
Services (345)	221,102	15,750	29
Meters (346)	0	0	30
Hydrants (348)	114,359	3,250	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	1,118,147	36,396	
GENERAL PLANT			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	0	0	34
Office Furniture and Equipment (391)	0	0	35
Computer Equipment (391.1)	0	0	36
Transportation Equipment (392)	0	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	0	0	
Total utility plant in service directly assignable	1,118,147	36,396	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	1,118,147	36,396	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	0	24
Structures and Improvements (341)	0	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	0	26
Transmission and Distribution Mains (343)	0	0	800,082	27
Fire Mains (344)	0	0	0	28
Services (345)	0	12,000	248,852	29
Meters (346)	0	0	0	30
Hydrants (348)	0	0	117,609	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	0	12,000	1,166,543	
GENERAL PLANT				
Land and Land Rights (389)	0	0	0	33
Structures and Improvements (390)	0	0	0	34
Office Furniture and Equipment (391)	0	0	0	35
Computer Equipment (391.1)	0	0	0	36
Transportation Equipment (392)	0	0	0	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	0	39
Laboratory Equipment (395)	0	0	0	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	0	42
SCADA Equipment (397.1)	0	0	0	43
Miscellaneous Equipment (398)	0	0	0	44
Other Tangible Property (399)	0	0	0	45
Total General Plant	0	0	0	
Total utility plant in service directly assignable	0	12,000	1,166,543	
Common Utility Plant Allocated to Water Department	0	0	0	46
Total utility plant in service	0	12,000	1,166,543	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	7,981	7,981	1
February	0	0	7,068	7,068	2
March	0	0	7,910	7,910	3
April	0	0	7,740	7,740	4
May	0	0	8,349	8,349	5
June	0	0	9,017	9,017	6
July	0	0	10,472	10,472	7
August	0	0	9,682	9,682	8
September	0	0	8,264	8,264	9
October	0	0	8,311	8,311	10
November	0	0	7,561	7,561	11
December	0	0	8,282	8,282	12
Total annual pumpage	0	0	100,637	100,637	
Less: Water sold				81,897	13
Volume pumped but not sold				18,740	14
Volume sold as a percent of volume pumped				81%	15
Volume used for water production, water quality and system maintenance				780	16
Volume related to equipment/system malfunction				460	17
Non-utility volume NOT included in water sales				1,230	18
Total volume not sold but accounted for				2,470	19
Volume pumped but unaccounted for				16,270	20
Percent of water lost				16%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				456	24
Date of maximum: 7/15/2005					25
Cause of maximum:					26
Flushing water tower.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				124	27
Date of minimum: 1/10/2005					28
Total KWH used for pumping for the year				422,773	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1917 (1990) 163 PLUM #2	#1	718	6	360,000	Yes	1
1940 (1988) 150 MAIN #3	#2	550	6	648,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2	#3		1
Location	163 PLUM STREET	150 MAIN STREET		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	GRUNDFOS	BYRON JACKSON		5
Year Installed	2004	1988		6
Type	SUBMERSIBLE	VERTICAL TURBINE		7
Actual Capacity (gpm)	250	450		8
Pump Motor or Standby Engine Mfr				9
	PLUEGER	FAIRBANKS		10
Year Installed	2004	1988		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	60		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
				23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1984		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	90		10
Total capacity in gallons (actual)	400,000		11
			12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0220		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	280	0	0	0	280	1
M	D	4.000	10,857	0	0	0	10,857	2
M	D	6.000	29,800	693	0	0	30,493	3
M	D	8.000	29,990	0	0	0	29,990	4
M	D	10.000	4,215	0	0	0	4,215	5
M	D	12.000	11,530	0	0	0	11,530	6
Total Within Municipality			86,672	693	0	0	87,365	
Total Utility			86,672	693	0	0	87,365	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	914	20	0	0	934	22	1
M	1.000	171	0	0	0	171	4	2
M	1.250	2	0	0	0	2	0	3
M	1.500	2	0	0	0	2	0	4
M	2.000	21	0	0	0	21	0	5
M	3.000	2	0	0	0	2	0	6
M	4.000	6	0	0	0	6	0	7
M	6.000	5	0	0	0	5	0	8
M	10.000	1	0	0	0	1	0	9
Total Utility		1,124	20	0	0	1,144	26	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,272	110	0	1	1,383	97	1
1.000	18	1	0	0	19	3	2
1.250	1	1	0	(1)	1	0	3
1.500	28	0	0	1	29	4	4
2.000	16	0	0	0	16	3	5
3.000	6	0	0	0	6	0	6
4.000	5	0	0	0	5	1	7
Total:	1,346	112	0	1	1,459	108	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	936	151	3	11	0	282	1,383	1
1.000	2	9	4	2	0	2	19	2
1.250	0	1	0	0	0	0	1	3
1.500	6	13	1	6	0	3	29	4
2.000	0	10	0	5	0	1	16	5
3.000	0	1	0	5	0	0	6	6
4.000	0	1	1	2	0	1	5	7
Total:	944	186	9	31	0	289	1,459	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	201	1	0	0	202	2
Total Fire Hydrants	201	1	0	0	202	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	202
Number of distribution system valves end of year:	252
Number of distribution valves operated during year:	173

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

a/c #625 - Last year the utility had major repair work performed on the pump in Well #3. This year there were no repairs required.

a/c #641 - Last year's balance was low due to misclassified expenses of \$3,100. This year's balance appears reasonable when taking into account the prior year misclassification.

a/c #651 - 2005 had a mild winter and therefore there weren't that many main breaks.

a/c #923 - The three year average of this account (2002,03,04) is \$15,700. Believe that the account balance is reasonable when compared to that average.

a/c #926 - The monthly cost for employee insurance premiums increased by approximately \$500 this year.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

a/c #'s 379.1 and 398 - The adjustment reflects the transfer of the cost for SCADA equipment to the appropriate account.

a/c #345 - The negative adjustment reflects the transfer from utility financed to contributed for initial service fees that were collected in the current year.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

a/c #345 - The adjustment reflects the transfer of services from utility financed to contributed for the amount of initial service fees collected during the current year.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

The 693' of 6" DIP main was installed and donated to the village by a local developer.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

The 20 new 3/4" services were installed by a developer and donated to the Village.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

Explain all reported adjustments.

The adjustment to the 5/8" meters was to bring the count into agreement with the physical count of the utility.

The adjustment to the 1-1/4" and the 1-1/2" meters was for a misclassification of utility customers between the two categories.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

YES
